

I N D E X

TO THE

R E P O R T S

OF THE

ROYAL COMMISSION ON LOCAL TAXATION.

Presented to Parliament by Command of His Majesty.



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REPORT (signed by all the Commissioners, namely:—THE RIGHT HON. LORD BALFOUR OF BURLEIGH, K.T., EARL CAWDORE, THE RIGHT HON. LORD BLAIR BALFOUR (now LORD KINROSS OF GLASGOW), THE RIGHT HON. SIR JOHN T. HENDERY, K.O.B., THE RIGHT HON. C. B. STUART WORTLEY, K.C., M.P., SIR EDWARD HAMILTON, K.O.B., SIR GEORGE MURRAY, K.O.B., MR. C. N. DALTON, C.B., MR. C. A. CHIFFS, K.O., M.P., MR. HARCOURT E. CLARE, SIR T. H. ELLIOTT, K.O.B., HIS HONOUR JUDGE O'CONNOR, K.C., MR. E. OXFORD SMITH, MR. JAMES STUART, and THE RIGHT HON. JOHN L. WHARTON, M.P.)

RESERVATION by MR. C. B. STUART WORTLEY.

RESERVATION by MR. C. A. CHIFFS.

MEMORANDUM by SIR T. H. ELLIOTT.

Second Report on Valuation and Rating in respect of Tithe Rentscharge :

REPORT (signed by LORD BALFOUR OF BURLEIGH, EARL CAWDORE, SIR JOHN T. HENDERY, MR. C. B. STUART WORTLEY, SIR EDWARD HAMILTON, SIR GEORGE MURRAY, MR. C. N. DALTON, MR. C. A. CHIFFS, MR. HARCOURT E. CLARE, SIR T. H. ELLIOTT, MR. E. OXFORD SMITH, MR. JOHN L. WHARTON).

ADDENDUM by SIR JOHN T. HENDERY, SIR GEORGE MURRAY, and MR. C. A. CHIFFS.

MEMORANDUM by LORD KINROSS OF GLASGOW.

REPORT by JUDGE O'CONNOR.

MEMORANDUM by MR. JAMES STUART.

Final Report :

REPORT (signed by LORD BALFOUR OF BURLEIGH, EARL CAWDORE, LORD KINROSS OF GLASGOW, SIR JOHN T. HENDERY, MR. C. B. STUART WORTLEY, MR. C. N. DALTON, MR. C. A. CHIFFS, MR. HARCOURT E. CLARE, SIR T. H. ELLIOTT, MR. E. OXFORD SMITH, MR. JAMES STUART, and MR. JOHN L. WHARTON).

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MEMORANDUM by LORD KINROSS OF GLASGOW.

RESERVATION by MR. C. B. STUART WORTLEY.

RESERVATION by MR. E. OXFORD SMITH.

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REPORT by SIR EDWARD HAMILTON and SIR GEORGE MURRAY.

SEPARATE REPORT ON URBAN RATING AND SITE VALUES by LORD BALFOUR OF BURLEIGH, LORD KINROSS OF GLASGOW, SIR EDWARD HAMILTON, SIR GEORGE MURRAY, and MR. JAMES STUART.

REPORT by JUDGE O'CONNOR.

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* Separate Report on Urban Rating and Site Values by Lord Balfour, Lord Kinross, Sir Edward Hamilton, Sir George Murray, and Mr. James Stuart.

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* Separate Report on Urban Rating and Site Values by Lord Balfour, Lord Kinnear, Sir Edward Hamilton, Sir George Murray, and Mr. James Stuart.

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LUNATICS, IMBECILES, &c.:

- Pauper Lunatic Maintenance Grant should, with modifications and restrictions, be extended to all imbeciles, epileptics, and lunatics maintained by Poor Law Authorities. (Final, p. 24.)
 Views of various authorities on treatment of pauper imbeciles and epileptics. (Final, pp. 24, 25.)
 The proposed extension of the present grant would remove the objection brought against it, and effect a reform in the administration of provincial workhouses. (Final, pp. 26, 26.)
 Number of pauper lunatics, imbeciles, and epileptics, and rate and estimated cost of proposed grants. (Final, pp. 26, 32.)
 The grant should be higher in London than elsewhere. (Final, p. 26, Stuart.)
 (See also under "ASTRUM.")

MACHINERY:

- Machinery was legally rateable up to 1840. (Final, pp. 53, 54.)
 Since 1840 machinery has not been rateable per se, but, according to the decisions of the Courts, certain kinds of machinery are to be taken into account in valuing factories. (Final, p. 54.)

MACHINERY—cont.

- Principle of estimating the value of machinery in the Tyne Boiler Case and in R. v. Lee. (Final, p. 54.)
 Principle of estimating the value of machinery in Gifford, Fox, and Co. v. the Grand Union. (Final, p. 54.)
 Uncertainty of present law in regard to what kinds of machinery are to be taken into account in valuing factories. (Final, p. 55.)
 Bills introduced into Parliament since 1887 in connection with the valuation of machinery. (Final, p. 55.)
 An amendment of the present law desirable in order to remove uncertainty as to what kinds of machinery are rateable. (Final, pp. 55, 56.)
 Recommendation. (Final, p. 56.)
 Difficulty as to valuation of. (Final, p. 178, O'Connor.)
 Machinery should not be rated for local purposes. (Final, p. 181, O'Connor.)

METROPOLITAN COMMON POOR FUND:

- Establishment and principles of Fund. (First, p. 37; Final, p. 101, Hamilton—Murray.)
 Effect on the Fund of proposals for increased Subventions. (Final, p. 32.)
 Machinery of, should be simplified, and the Fund should be administered by the London County Council. (Final, p. 35, Stuart.)
 The continuance of the Fund under the proposed scheme for the distribution of Guardians' Grants. (Final, pp. 138, 139, Hamilton—Murray.)

MINES:

- Complaints as to the methods of valuing mines. (Final, p. 61.)
 Mines worked under the sea should be subject to rates. (Final, p. 53.)

OCTROIS:

- Are objectionable. (Final, p. 125, Hamilton—Murray.)

PARISH:

- How far a rating area. (Final, p. 4.)

PARISH COUNCILS AND MEETINGS:

- Duties of, and rate upon which expenses fall. (Final, p. 102, Hamilton—Murray.)

PERSONAL PROPERTY:

- The rating of, was not intended by the Act of Elizabeth or the Poor Relief Assessments Act, and the contrary view receives no support from the Poor Rate Exemption Act. (Final, pp. 178, 179, O'Connor.)
 Rating of, in the 18th century. (Second, p. 12; Final, p. 2.)
 Held rateable in 1839 and exempted by a temporary Statute in the following year. (First, p. 12; Second, pp. 20, 21; Final, pp. 2, 33, 46; p. 89, Hamilton—Murray.)
 Transfer of moiety of Estate Duty remedied, to some extent, one of the main grievances of rate-payers. (Final, pp. 19, 20.)
 But personally does not yet contribute sufficiently to local purposes. (Final, p. 20.)
 Proposal for increasing payments from Death Duties on personally to local purposes. (Final, p. 20.)
 A further contribution from non-rateable property deserves consideration. (Final, p. 21.)
 The deficiency arising from the proposed differential rating of agricultural land should be made good for the present by means of a Parliamentary Grant from Estate Duties on personally. (Final, p. 28.)
 Arguments for transfer of additional duties upon non-rateable property to local authorities. (Final, p. 70, Lord Balfour.)
 Supposed contribution from personally to local taxation. (Final, pp. 112, 113, Hamilton—Murray.)
 The allocation of the Death Duty Grant in proportion to the discontinued grants of 1897-98 was a makeshift at the time, and is now out of date. (Final, p. 116, Hamilton—Murray.)
 Personally cannot be rated. (Final, p. 125, Hamilton—Murray.)
 Proposed additional taxation on realised personal property would not be practicable. (Final, pp. 130, 131, Hamilton—Murray.)

PERSONS CHARGED WITH THE PAYMENT OF RATES are generally the occupiers. (First, p. 19; Final, p. 3; p. 26, Hamilton—Murray.)

POLICE:

The grant should be extended to cover one-half of the net cost. (Final, p. 24.)
Position of London with regard to Police Grant. (Final, p. 8, Stuart.)
Distribution of proposed grant on lines of ability and necessity. (Final, p. 79, Lord Balfour; p. 126, Hamilton—Murray.)
Calculation of the total proposed grant. (Final, p. 81, Lord Balfour; p. 140, Hamilton—Murray.)
Effect of scheme in London. (Final, pp. 134, 140, Hamilton—Murray.)

POOR LAW UNIONS:

Creation of. (First, p. 12.)
Number of, in one or more counties. (First, p. 15.)

POOR RATE:

Provisions of Act of 1867. (First, p. 8; Second, p. 19; p. 33, O'Connor.)
Provisions of Poor Relief Act, 1861. (First p. 9; Second p. 39; p. 33, O'Connor; Final p. 2; p. 178, O'Connor.)
Contribution according to some standard of ability appears to have been originally intended. (First, p. 9; Second, p. 11.)
Rates were intended to be a kind of local income tax. (Final, p. 33.)
Taxable capacity was to be measured by visible property (both real and personal) of the inhabitants. (First, p. 10.)
The classes of personal property assessed were considerably restricted, and non-residents could not be rated at all in respect of personal property in the parish. (First, pp. 10-12.)
Taxation with strict regard to ability was found to be impracticable, and the annual value of immovable property was chosen as the basis. (First p. 12; Second, pp. 11, 12; Final, p. 33; p. 142, Hamilton—Murray.)
Method of making the rate. (First, p. 19.)
Valuation for. (See under "VALUATION.")

POOR RELIEF:

Liability of secular clergy, &c. before 1536. (Second, p. 9.)
After the dissolution of the monasteries the burden was, for a time, met from charitable sources. (Second, p. 9.)
But compulsory provisions for obtaining contributions were subsequently adopted. (First, p. 8; Second, pp. 9, 10.)
Growing interest of State in Poor Relief. (Final, p. 142, Hamilton—Murray.)
Proposed grant for the residue of Poor Law expenditure. Unions with the lowest rateable values per inhabitant should receive most. (Final, p. 28.)
But this grant should be deferred until the other Poor Law Grants have been provided. (Final, p. 28, 29.)
Existing payments in respect of certain items of Poor Relief are not entirely satisfactory, either as regards equity of distribution, or from an administrative point of view. (Final, p. 82, Lord Balfour.)
Objections to grants for particular classes of paupers. (Final, p. 82, Lord Balfour.)
(See also under "GRANTING, BOARD OF.")

PRECEPT SYSTEM:

Authorities whose expenditure is met from Poor Rate and authorities levying their rates direct. (First, p. 7.)

PROFITS:

Rating on profits is impracticable. (Final, p. 126, Hamilton—Murray.)

PROPERTIES LIABLE TO BE RATED. (Final, pp. 2, 3; p. 26, Hamilton—Murray; p. 179, O'Connor.)

RAILWAYS:

Difficulty of valuing railways in accordance with the *Parochial Assessments Act*. (Final, pp. 34-35.)
Method of valuing the running line of a railway. (Final, pp. 37, 38.)

RAILWAYS—cont.

Method of valuing railway stations. (Final, p. 38.)
Complaints as to the methods of valuing railways. (Final, p. 42.)
Valuation of each railway as a whole recommended by the Railway Commission in 1867. (Final, p. 38.)
Advantages of valuing a railway as a whole. (Final, p. 38.)
Method of valuing railways in Scotland. (Final, p. 38.) And in Ireland. (Final, p. 50.)
Systems of allocating values between rating areas:
In Scotland and Ireland. (Final, p. 50.)
Passenger-mileage and ton-mileage. (Final, p. 50.)
Train-mileage. (Final, p. 50.)
Line-mileage. (Final, p. 50.)
Recommendations. An Assessor of Railways should be appointed. The value of the line should be distributed according to train-mileage. Appeals. (Final, p. 60; p. 142, Hamilton—Murray.)
Allocation of total value between stations and running line. (Final, p. 84, Lord Balfour and Lord Klarnes.)

RATES LEVIABLE:

Rates leviable on areas of levy. (Final, p. 4; pp. 99 et seq., Hamilton—Murray.)
Table showing amount of rates raised by various Local Authorities. (Final, p. 163, Hamilton—Murray.)

ROADS:

Ancient provisions for meeting the cost of repairing highways. (Second, pp. 8, 9.)
A grant should be given towards the cost of maintaining main roads. (Final, p. 29.)
But the roads to be deemed main roads should be selected by some duly authorised tribunal. (Final, p. 29; p. 89, Stuart.)
Amount of proposed main roads grant. (Final, pp. 29, 30.)
Proposed grant for main roads. (Final, pp. 73, 81, Lord Balfour; p. 140, Hamilton—Murray.)
The effect of the proposed scheme for allocating the Exchequer Grants in reference to the maintenance of roads and highways. (Final, p. 72, Lord Balfour.)
Revenue for the maintenance of highways might be obtained from a tax upon pleasure horses and bicycles. (Final, p. 72, Lord Balfour.)
The agricultural rates grants for highways are especially inadmissible. (Final, p. 118, Hamilton—Murray.)

RURAL DISTRICT COUNCILS:

Duties of, and rates upon which expenses fall. (Final, p. 103, 104, Hamilton—Murray.)

SANITARY OFFICERS:

Proposed grant for. (Final, p. 140, Hamilton—Murray.)
Estimated cost of proposed grant. (Final, p. 32; p. 74, Lord Balfour; p. 140, Hamilton—Murray.)

SCHOOL BOARDS:

Rates upon which expenses fall. (Final, p. 102, Hamilton—Murray.)

SCHOOLS:

Exemption from rateability of Sunday and Ragged Schools. (Final, p. 48.) Of Voluntary Schools. (Final, pp. 48, 49.)

SCIENTIFIC, &c. SOCIETIES:

Exemption from rateability. (Final, p. 48.)

SERVICES ADMINISTERED BY LOCAL AUTHORITIES:

Distinction between National or common, and Local or beneficial services. (Final, pp. 11, 12; p. 123, Hamilton—Murray.)
Transfer of services to the State cannot now be carried further. (Final, p. 121, Hamilton—Murray.)
Common and beneficial expenditure. (Final, p. 123, Hamilton—Murray.)
The distinction between National and Local services has often been neglected. (Final, p. 123, Hamilton—Murray.)

SERVICES ADMINISTERED BY LOCAL AUTHORITIES—cont. SITE VALUES, RATING OF—cont.

(A.) For—cont.

1. The various Proposals—cont.

A. The London County Council Scheme—cont.

Mr. Harper's scheme for throwing the charge upon the true owner of site value by a system of deductions from rent. (Final, p. 159.*)

B. Mr. Fletcher Moulton's Scheme:

Proposal for a rate on site value charged on owners, and a smaller rate on building value charged on occupiers. (Final, p. 159.*)

Reasons for taxing sites more highly than buildings. (Final, p. 160.*)

The ground landlord and the lessee nearest to him are the owners of site value. (Final, p. 160.*)

C. Criticism of the Scheme:

Fundamental disagreement on the question, Who is the owner of site value? (Final, pp. 159-162.*)

Mr. Fletcher Moulton's scheme contains inconsistencies, and would in many cases conspicuously fail to reach the supposed "unearned increment." (Final, pp. 162, 163.*)

Mr. Harper's scheme is well adapted for its purpose, but is not without flaws, and is very complicated. (Final, p. 163.*)

2. Existing Contracts and Mortgages:

Violation of contracts is indefensible. (Final, p. 163.*)

Rent is already analogous to purchase money, and from this point of view the lessee may be said to be the real owner of site value. (Final, pp. 163, 164.*)

Capital value of reversion not a subject for rating. (Final, p. 164.*)

The question of existing contracts does not concern the public at large. (Final, p. 164.*)

Difficulty with regard to mortgages. (Final, p. 164.*)

Existing contracts should be absolutely respected. (Final, pp. 163, 164, O'Connor.)

3. What Rating of Site Values really means:

The various schemes put forward for rating the owners of site value are open to objection. (Final, p. 165.*)

But site value is a fit subject for direct taxation. (Final, p. 165.*)

The essence of the rating of site value is not a charge upon owners, but a local redistribution of burden. (Final, pp. 165, 166.*)

4. Why Site Values should be rated:

A moderate rate on site value should be imposed in urban districts. (Final, p. 166.*)

Causes of increase of site values. (Final, p. 166.*)

The value of sites is increased by public improvements. (Final, p. 167.*)

A site value rate is expedient because it would not hamper development. (Final, p. 167.*)

Greater ability to pay in respect of site. (Final, pp. 167, 168.*)

A site value rate is especially equitable and necessary in conjunction with an increase of Subventions in urban districts. (Final, p. 168.*)

There is an essential difference between land and every other form of property. (Final, p. 170, O'Connor.)

The land belongs to the community, but the existing situation is contrary to this view. (Final, pp. 170, 180, O'Connor.)

Land acquires its value from the presence of man. (Final, p. 180, O'Connor.)

Structural value is due to individual action; site value depends on the action of the community. (Final, pp. 180, 181, O'Connor.)

SUMMARY OF PRINCIPLES. (Final, p. 131, Hamilton—Murray.)

The essence of the Local Taxation question. (Final, p. 144, Hamilton—Murray.)

Summary of recommendations and advantages claimed for them. (Final, p. 144, Hamilton—Murray.)

Classification of services according to whether they are "national," "local," or "personal." (Final, p. 178, O'Connor.)

Personal services should be paid for by the individual benefited; National services from the common fund of the nation; and Local public services from the common fund of the locality. (Final, p. 181, O'Connor.)

1. National Services:

Characteristics of National services. (Final, p. 123, Hamilton—Murray.)

Enumeration of. (Final, p. 12; p. 124, Hamilton—Murray.)

Net cost of. (Final, p. 87, Lord Balfour; pp. 128, 133, Hamilton—Murray.)

How they should be paid for:

Transfer of National services to Central Government. (Final, p. 12; p. 121, Hamilton—Murray.)

Principle of ability to pay. (Final, p. 13; p. 124, Hamilton—Murray.)

Local income tax. (Final, p. 13.)

Inhabited House Rate. (Final, pp. 13, 14.)

State assistance in some form is necessary. (Final, p. 14; pp. 124, 145, Hamilton—Murray.)

But the whole expenditure cannot safely be met from Imperial sources. (Final, pp. 124, 125, Hamilton—Murray.)

(See also under "Subventions, 5.")

2. Local Services:

Characteristics of Local services. (Final, p. 123, Hamilton—Murray.)

The State should not contribute to services which are purely local and beneficial. (Final, p. 144, Hamilton—Murray.)

Beneficial expenditure can be properly met by rates. (Final, p. 124, Hamilton—Murray.)

Contributions to beneficial expenditure should be according to benefit. (Final, p. 124, Hamilton—Murray.)

Expenditure on urban improvements is properly local, and may rightly be defrayed by charges in respect of immovable property. (Final, p. 133.*)

SEWERS RATE:

Arbitrary areas in which charged in ancient times. (Second, p. 9.)

SICK AND INFIRM:

Proposed new grant for the maintenance of the sick and infirm in workhouse wards and infirmaries. (Final, p. 26.)

Number of sick and infirm paupers in workhouse wards and infirmaries, and rate and estimated cost of proposed grant. (Final, pp. 26, 22.)

SITE VALUES, RATING OF:

(A.) For:

1. The various Proposals:

The ordinary proposals for rating site value combine two different propositions, viz.: (1) a rate proportioned to the value of sites only; (2) a direct charge on the lessee. (Final, p. 158.*)

A. The London County Council Scheme:

Scheme for a direct charge on owners of site value. (Final, p. 158.*)

Incidence of present rates. (Final, pp. 158, 159.*)

Why contracts should be disregarded. (Final, p. 159.*)

Amount and purpose of new rate. (Final, p. 159.*)

Objections to taxation of buildings. (Final, p. 159.*)

* Separate Report on Urban Rating and Site Values, by Lord Balfour, Lord Kinnear, Sir Edward Hamilton, Sir George Murray, and Mr. James Stuart.

SITE VALUES, RATING OF—*cont.*(A.) For—*cont.*

5. Valuation of Sites:

- Measuring of site value. (Final, p. 168^a.)
 How far a valuation of sites would be more difficult than the present valuation of hereditaments. (Final, pp. 168, 169^a.)
 A valuation of sites is practicable and not too expensive. (Final, p. 169^a.)
 Independent advantages of separate assessment. (Final, pp. 169, 170^a.)
 The valuation of land as distinguished from buildings is possible, and is being done every day. (Final, p. 169, O'Connor.)

6. How Site Values should be rated:

- Division of rates in proportion to value of site and structure not desirable. (Final, p. 170^a.)
 A special site value rate should be levied in urban districts. (Final, pp. 170, 171^a.)
 The rate should be charged in part on owners when existing contracts expire. (Final, pp. 172, 173^a.)
 Necessity of safeguards. Limitation of purposes and amount of rate. (Final, p. 173^a.)
 The best plan would be to divide the site value rate half and half between owner and occupier. (Final, p. 173^a.)
 The desirability of a rate on site value does not necessarily depend on any particular view of incidence. (Final, pp. 172, 173^a.)
 The land only should be rated for local purposes, and the difficulty as to railways, &c., and unoccupied land would then disappear. (Final, p. 181, O'Connor.)
 The site value rate should be thrown on the persons in enjoyment of site value by means of deductions from rent. (Final, pp. 182, 183, O'Connor.)

7. Summary of Conclusions and Advantages:

Summary of conclusions and advantages claimed for the proposals. (Final, pp. 175, 176^a; p. 185, O'Connor.)

Qualified approval of the recommendations made by Lord Balfour, Lord Kinross, Sir Edward Hamilton, and Sir George Murray. (Final, p. 80, Stewart; p. 182, O'Connor.)

(B.) AGAINST:

1. The various Proposals:

- Proposed separate assessment and special taxation of Land Values. (Final, p. 39.)
 The taxation of Ground Rents was an earlier form of this proposal. (Final, p. 39.)
 It is generally admitted that the mere taxation of Ground Rents and Fen Duties would be inequitable. (Final, p. 39.)
 New proposals for separate valuation and special rating of land apart from buildings. (Final, p. 40.)
 It is usually admitted that land is already taxed as part of the rateable hereditament. (Final, p. 40.)
 The proposals for the special rating of land differ in character and extent. (Final, p. 40.)

2. Existing Contracts:

- Existing contracts present an insoluble difficulty. Breach of contract is indefensible, and, on the other hand, a new site value rate falling on occupiers and lessees would be most burdensome and unfair. (Final, p. 44.)

3. Valuation of Sites:

- It is claimed that the separate valuation of sites would facilitate a better distribution of the burden of taxation, and would improve the present system of assessment, especially with regard to deductions. (Final, p. 40.)

SITE VALUES, RATING OF—*cont.*(B.) AGAINST—*cont.*2. Valuation of Sites—*cont.*

- The practice as to deductions can be rectified by other means. (Final, p. 43.)
 Conflicting evidence as to the practicability and cost of separate valuation of sites. (Final, pp. 40, 41.)
 Varying estimates of the cost of a separate valuation of sites. (Final, pp. 42, 43.)
 Practical difficulties pointed out by Surveyors. Probable increase of litigation, difficulties as to restrictive covenants and easements; objections to capital value and hypothetical estimates. (Final, pp. 41, 42.)
 A separate valuation of sites would not be impossible, but would be complicated, expensive, and uncertain. Difficulties as to sites not fully utilized by buildings, and as to leases approaching their termination. (Final, p. 43.)
 The separate valuation of site and structure would not assist in the division of rates between owner and occupier, even if such a division were desirable. (Final, p. 43.)
 The separate valuation of sites would not improve valuation generally. (Final, p. 44.)

4. Conclusions:

- Conclusions of Town Holdings Committee in 1892—
 Ground rents, &c., already taxed. (Final, p. 39.)
 Benefits from current expenditure. (Final, p. 39.)
 Burden of increased unanticipated local taxation. (Final, p. 39.)
 These conclusions remain valid. (Final, pp. 39, 40.)
 The abandonment of the present system of assessing the annual value of the whole hereditament as it stands is most undesirable, unless important objects are to be secured thereby. (Final, p. 43.)
 A special additional tax on "site" or land values would be inequitable, and cannot be justified either on the ground of ability or benefit. (Final, p. 44.)
 A general rate on all site value would be in no way proportioned to the increments of value, but would fall also on the sites which have decreased in value. (Final, p. 44.)
 No new tax on land is practicable or equitable. (Final, pp. 44, 45.)

SPENDING AUTHORITIES:

(Final, p. 4; pp. 99 *et seq.*, Hamilton—Murray.)

STAMP DUTIES:

Certain of these duties might be diverted to Local Taxation Account. (Final, p. 21.)

STOCK-IN-TRADE:

Held rateable in 1839, and exempted by a temporary Statute in the following year. (First, p. 12; Second, pp. 20, 21; Final, pp. 2, 33, 46; p. 98, Hamilton—Murray.)
 Extent to which it was rated before the Poor Rate Exemption Act of 1840. (First, pp. 16-12.)

SUBVENTIONS:

1. Present Statutory Provisions and Accounts:

- Varied forms of relief to ratepayers. (Final, p. 103, Hamilton—Murray.)
 Transfer of Services. (Final, p. 103, Hamilton—Murray.)
 By Annual Votes of Parliament. (Final, p. 6; p. 104, Hamilton—Murray.)
 Grants-in-Aid before 1888. (Final, p. 6; p. 104, Hamilton—Murray.)
 The system of Assigned Revenue. (Final, p. 7; p. 104, Hamilton—Murray.)
 Licenses and Death Duty Grant. (Final, p. 105, Hamilton—Murray.)

^a Separate Report on Urban Rating and Site Values, by Lord Balfour, Lord Kinross, Sir Edward Hamilton, Sir George Murray, and Mr. James Stowe.

SUBVENTIONS—*cont.*

1. *Present Statutory Provisions and Anomies—cont.*
 - Beer and Spirit Surtaxes. (Final, p. 105, Hamilton—Murray.)
 - Application of Assigned Revenues. (Final, pp. 7-9.)
 - Local Taxation Account: Receipts and Payments, 1896-97 to 1899-1900. (Final, p. 8.) In 1898-99. (Final, pp. 105, 106, Hamilton—Murray.)
 - Allocation to Counties and County Boroughs of money paid from Local Taxation Accounts. (Final, p. 107, Hamilton—Murray.)
 - Adjustment between each County and the County Boroughs, within it. (Final, p. 107, Hamilton—Murray.)
 - Exchequer Contribution Accounts: Payments from during each of the years 1896-98 to 1898-99. (Final, p. 9.)
 - Services in respect of which payments are made. (Final, pp. 107, 108, Hamilton—Murray.)
 - Agricultural Rates Act Grant. (Final, pp. 9, 10; p. 105, Hamilton—Murray.)
2. *Objections to existing System:*
 - State assistance in the past. (Final, pp. 142, 143, Hamilton—Murray.)
 - The present systems of allocation are unsatisfactory and very difficult to understand. (Final, pp. 115, 116, 118, Hamilton—Murray.)
 - Tables illustrating allocation by Counties and County Boroughs. (Final, pp. 118-120, Hamilton—Murray.)
 - Tables illustrating allocation by Unions. (Final, p. 120, Hamilton—Murray.)
 - Summary of defects of present system. (Final, p. 120, Hamilton—Murray.)
 - (See also under "BEER AND SPIRIT SURTAXES," "LICENCE DUTIES (LOCAL TAXATION)," "PERSONAL PROPERTY.")
3. *The Theory of Assigned Revenues and the Question of their Extension:*
 - Mr. Goschen's scheme for the reform of Local Taxation. (Final, pp. 16, 17.)
 - The scheme was based upon sound principles, but certain objections have been taken to it in practice. (Final, p. 17.)
 - It is contended that Assigned Revenues are in reality grants from central funds, but this is fallacious. (Final, p. 17.)
 - That the scheme of Imperial finance might require readjustment was recognised by Mr. Gladstone and Mr. Goschen. (Final, pp. 17, 18.)
 - And the real effect of the legislation of 1898 was not doubted by them. (Final, p. 18.)
 - Other objections taken to Mr. Goschen's scheme. (Final, p. 18.)
 - Main principles of Local Government Act, 1888, should be adhered to, but certain modifications might have been made. (Final, p. 18.)
 - Present treatment of Appropriated Revenues is very complicated, but it might be simplified. (Final, p. 19.)
 - Application of principles laid down. (Final, p. 19.)
 - A complete settlement could only be effected gradually. (Final, p. 19.)
 - As the central authority must continue to collect some of the surrendered revenues, it should also control their expenditure. (Final, p. 19.)
 - Transfer of moiety of Probate Duty remedied, to some extent, one of the main grievances of ratepayers. (Final, pp. 19, 20.)
 - But personality does not yet contribute sufficiently to local purposes. (Final, p. 20.)
 - Transfer of certain taxes. (Final, pp. 21-23.)
 - The proposals should be adopted without delay. (Final, p. 23.)
 - Present method of providing funds for relieving local rates, and suggestions for its extension. (Final, p. 69, Lord Balfour.)
 - Objects of and advantages claimed for present system. (Final, pp. 68, 70, Lord Balfour.)
 - Objections to system of Assigned Revenues. (Final, p. 70, Lord Balfour. See also p. 82, Stuart.)
 - The system of Assigned Revenues established in 1888. (Final, p. 112, Hamilton—Murray.)
 - The separation of Imperial and Local Finance. (Final, p. 112, Hamilton—Murray.)

SUBVENTIONS—*cont.*

3. *The Theory of Assigned Revenues and the Question of their Extension—cont.*
 - Supposed contribution from personality to Local Taxation. (Final, pp. 112, 113, Hamilton—Murray.)
 - Other advantages claimed for Assigned Revenues. (Final, p. 113, Hamilton—Murray.)
 - Proposed localisation of the Licence Duty. (Final, p. 113, Hamilton—Murray.)
 - Advantages and disadvantages of the system established in 1888. (Final, pp. 113, 114, Hamilton—Murray.)
 - There is no reason for assigning the Beer and Spirit Surtaxes to the Local Taxation Account. (Final, p. 114, Hamilton—Murray.)
 - Other subsequent events have nullified the advantages claimed for the scheme. (Final, p. 114, Hamilton—Murray.)
 - The charge of the Agricultural Rates Grants on the Estate Duty is misleading. (Final, p. 114, Hamilton—Murray.)
 - The system of Assigned Revenues confuses the public accounts and leads to waste. (Final, pp. 114, 115, Hamilton—Murray.)
 - Transfer of taxes is impracticable. General objections. (Final, pp. 121, 122, Hamilton—Murray.)
 - (See also under "BEER AND SPIRIT SURTAXES," "BUTCHERS," "HOUSE TAX," "IMPROVED HOUSE DUTY," "LAND TAX," "LICENCE DUTIES (LOCAL TAXATION)," "PERSONAL PROPERTY," "STAMP DUTIES.")
4. *Contributions from Consolidated Fund:*
 - Arguments for payment of a fixed sum from Consolidated Fund. (Final, p. 71, Lord Balfour; p. 85, Lord Kinnear. See also p. 88, Stuart-Wortley; p. 89, Stuart.)
 - On the whole this course would appear to be the more convenient and economical. (Final, p. 71, Lord Balfour; p. 80, Lord Kinnear. See also p. 88, Stuart-Wortley; p. 89, Stuart.)
 - The State contribution should be fixed for 10 years, and should not in the total exceed one-half of the enormous expenditure. (Final, p. 122, Hamilton—Murray.)
 - The State contribution should be charged on the Consolidated Fund. (Final, pp. 123, 129, Hamilton—Murray.)
 - If the services are National, they should be assisted out of National funds. (Final, p. 129, Hamilton—Murray.)
 - All taxpayers should contribute. (Final, p. 129, Hamilton—Murray.)
 - Advantages of fixing the State contribution. (Final, p. 129, Hamilton—Murray.)
 - Uniformity in England, Scotland, and Ireland can only be attained by means of a charge on the Consolidated Fund. (Final, p. 129, Hamilton—Murray.)
 - Summary of financial advantages of a charge on the Consolidated Fund. (Final, pp. 129, 130, 140, 147, Hamilton—Murray.)
 - Summary of principles. (Final, pp. 131, 132, Hamilton—Murray.)
 - Proposed Exchequer Grant in aid of National services. (Final, pp. 132, 133, Hamilton—Murray.)
 - Increase of charge on Exchequer under proposals. (Final, p. 141, Hamilton—Murray.)
 - Advantages of fixing of Grant. (Final, pp. 141, 143, Hamilton—Murray.)
 - Advantages of grant from Consolidated Fund as compared with Assigned Revenues. (Final, p. 143, Hamilton—Murray.)
 - Summary of recommendations and advantages claimed for them. (Final, p. 144, Hamilton—Murray.)
5. *The Total Amount of the Subventions proposed, and its Distribution:*
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The total grant should be about one-half of the total expenditure on National Services, but the proportion should vary with different services and in different districts. (Final, p. 73, Lord Balfour.)

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The local share of the burden should be adjusted in accordance with the principle of ability. (Final, p. 74, Lord Balfour.)

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The grants should be distributed in such a way that the local burden remaining may be equalised so far as practicable. Principles of ability and necessity. (Final, p. 74, Lord Balfour.)

Population the primary measure of the requirements of a district. (Final, p. 75, Lord Balfour.)

Valuation the best measure of the ability of a district. (Final, p. 75, Lord Balfour.)

Grants should not be in direct proportion to valuation. (Final, p. 75, Lord Balfour.)

These principles advocated in the House of Commons in 1883. (Final, p. 75, Lord Balfour.)

Population and valuation were combined in the manner suggested in the Highlands and Islands Grant, and the London (Equalisation of Rates) Act is similar in principle. (Final, p. 75, Lord Balfour.)

Similar proposal by Mr. R. E. Dave. (Final, p. 75, Lord Balfour.)

Besides population, actual expenditure should be regarded as a subsidiary measure of the requirements of a district, subject to due safeguards. (Final, p. 76, Lord Balfour.)

The grants to non-urban school boards afford a precedent for this. (Final, p. 76, Lord Balfour.)

They were originally based on average attendance combined with regard to the ability of the district, but under the Act of 1897 actual expenditure is also taken into account. (Final, p. 76, Lord Balfour.)

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The question of valuation in relation to the proposals. (Final, p. 84, Lord Balfour.)

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* Separate Report on Urban Rating and Site Values, by Lord Balfour, Lord Kinross, Sir Edward Hamilton, Sir George Murray, and Mr. James Stuart.

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REPORT by SIR EDWARD HAMILTON, K.C.B., and SIR GEORGE MURRAY, K.C.B.

REPORT ON URBAN RATING AND SITE VALUES by LORD BALFOUR OF BURLEIGH, LORD KINROSS OF GLASCOW, SIR EDWARD HAMILTON, SIR GEORGE MURRAY, and MR. JAMES STEWART.

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